

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS

No. 6:19-cv-00354

United States of America,
Plaintiff,

v.

Robert R. Anthony et al.,
Defendants.

ORDER

On July 31, 2019, the United States filed the above-styled lawsuit, seeking judgment against taxpayers Robert R. Anthony and Susan S. Anthony for income-tax liabilities. Doc. 1. The case was referred to United States Magistrate Judge John D. Love pursuant to 28 U.S.C. § 636(b). Doc. 2.

On April 30, 2021, the magistrate judge entered a report recommending that the government's motion for summary judgment (Doc. 156) be granted in part as to the solely owned properties and denied in part as to the co-owned properties. Doc. 187. After several parties objected to the report, the court clarified its recommendation. Doc. 194. Per that clarification, the court recommended that the government's motion for an order enforcing its tax liens against the co-owned properties be denied at this time. *Id.* It noted, however, that if the Antho-nys' tax liabilities are not satisfied by the sale of the solely owned properties, the government may submit post-judg-ment motions to enforce its liens against the co-owned prop-erties as well. *Id.* The court also ordered the parties to meet, confer, and submit a joint proposed final judgment by June 14, 2021, and the parties filed a timely response. Doc. 197.

The court reviews the objected-to portions of a magistrate judge's report and recommendation de novo. *See* Fed. R. Civ. P. 72(b)(3); 28 U.S.C. § 636(b)(1). Here, the magis-trate judge's clarification appears to have resolved any

objections. Accordingly, having reviewed the magistrate judge's report and being satisfied it contains no error, the court accepts its findings and recommendation. The court grants in part and denies in part the motion for summary judgment (Doc. 156).

So ordered by the court on June 30, 2021.

A handwritten signature in black ink, appearing to read "J. Campbell Barker", is written over a horizontal line.

J. CAMPBELL BARKER
United States District Judge